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| <b>NUMERICAL TPT-1 DEDUCTION CODES<br/>REVISED 10-1-2016</b> | <b>STATE BUSINESS<br/>CODES</b> | <b>CITY BUSINESS<br/>CODES</b> |
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| <b>STATE DEDUCTION CODES IN NUMERICAL ORDER<br/>&amp; CITY DEDUCTION CODES (CITY SPECIFIC DEDUCTION CODES NOTED)</b>   |                             |                                       |
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| <b>500</b> - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 58)  | 15                          | 15 – 16 - 37                          |
| <b>501</b> - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 14)   | 17 – 29                     | 17 - 29                               |
| <b>502</b> - PC: 35% DEDUCTION Allowed (p. 50)   | 15                          | 15 – 16 - 37                          |
| <b>503</b> - RESALE – Sales for Resale   | 4-5-10-11-13-14-17-29-41-49 | 4-5-10-17-29-45-49-62-114-213-214-313 |
| <b>504</b> - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 3)  | 17                          | 10 – 17 – 49 – 62 - 116               |
| <b>505</b> - RET: COLLEGE TEXTBOOKS required by State University or Community College (p. 3, 20)   | 17 - 29                     | SEE CITY SPECIFIC CODE 738 BELOW      |
| <b>506</b> - FOOD RETAIL Sales for HOME PREPARATION (p. 2, 19)   | 17 - 29                     | SEE CITY SPECIFIC CODE 506 BELOW      |
| <b>CITY SPECIFIC CODE:</b><br><b>506</b> - FOOD RETAIL Sales for HOME PREPARATION CITIES:<br><b>BH.CE.CC.EL.FS.HC.JO.KM.LH.MH.MA.ME. OR.PK.QZ.SA.SE.SI.SP.TS.TU.TY.WL.</b> | SEE STATE CODE 506 ABOVE    | 17 - 29                               |
| <b>507</b> - FOOD RETAIL Sales to RESTAURANT (p. 2, 19)  | 17 - 29                     | 17 – 29 - 62                          |
| <b>508</b> - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 43, 9 & 15, 24 & 29)   | 14 – 17 - 29                | 17 – 29 - 214                         |
| <b>509</b> - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 31, 5, 20)   | 4 – 17 – 29                 | 4 – 17 - 29                           |
| <b>510</b> - CHEMICALS that cause CHANGE in Product (p. 5, 20)   | 17 – 29 - 129               | 17 - 29                               |
| <b>511</b> - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 32, 5, 20)  | 4 – 17 - 29                 | 17 - 29                               |
| <b>512</b> - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)  | 11 – 17 – 29                | 11 – 17 – 29 - 111                    |
| <b>513</b> - FOOD purchased with SNAP Cards (p. 49, 2, 19)   | 11 – 17 - 29                | 11 – 62 - 111                         |
| <b>514</b> - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)   | 11 – 17 - 29                | 62                                    |
| <b>515</b> - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)   | 14 – 17 - 29                | 17 - 29                               |
|  |                             |                                       |

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| <b>516</b> - LIVESTOCK POULTRY Growth Implants or Meds (p. 6, 17)                                      | 17 - 29            | N/A                              |
| <b>517</b> - TELEC: INTERNET ACCESS fees (p. 34 & 36)  | 5                  | 5                                |
| <b>518</b> - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 50)                                | 15                 | N/A                              |
| <b>519</b> - LIBRARY MATERIALS to PUBLIC Libraries (p. 7, 17)  | 17 - 29            | 17 - 29                          |
| <b>520</b> - LIVESTOCK POULTRY Feed etc. to These Animals' OWNERS or BOARDERS (p. 6, 17)               | 17 - 29            | SEE CITY SPECIFIC CODE 720 BELOW |
| <b>521</b> - LOTTERY TICKETS by Retailer (p. 3, 19)  | 17 - 29            | 17 - 29                          |
| <b>522</b> - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)        | 14 - 17 - 29 - 129 | 17 - 29 - 214                    |
| <b>523</b> - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 43, 8, 23) | 14 - 17 - 29 - 129 | 17 - 29 - 214                    |
| <b>524</b> - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)  | 14 - 17 - 29 - 129 | 17 - 29 - 214                    |
| <b>525</b> - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 5, 20)                          | 17 - 29            | N/A                              |
| <b>526</b> - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 43, 2, 19)                               | 14 - 17 - 29       | 17 - 29 - 214                    |
| <b>527</b> - AMUSE: Monthly MEMBERSHIP Fees (p. 46)  | 12                 | N/A                              |
| <b>528</b> - MV + Parts sold to MOTOR CARRIER LESSOR (p. 6, 20)  | 17 - 29            | 17 - 29                          |
| <b>529</b> - MV sold at AUCTION to NONRESIDENT (p.6)   | 17                 | N/A                              |
| <b>530</b> - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 5)                              | 17                 | N/A                              |
| <b>531</b> - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 15)                    | 17                 | N/A                              |
| <b>532</b> - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)  | 14 - 17 - 29       | 17 - 29 - 214                    |
| <b>533</b> - INSULIN + SYRINGES + TEST STRIPS (p. 2, 19)   | 17 - 29            | 17 - 29                          |
| <b>534</b> - Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 6, 18)                | 17 - 29            | 17 - 29                          |
| <b>535</b> - PIPES VALVES 4" or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 43, 9, 24)  | 14 - 17 - 29 - 129 | 17 - 29 - 214                    |
| <b>536</b> - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)  | 14 - 17 - 29       | 17 - 29 - 214                    |

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| <b>537</b> - RET: SEEDS Etc. to COMMERCIAL BUSINESS<br>(p. 5, 17)   | 17 - 29   | N/A  |
| <b>538</b> - SOLAR ENERGY DEVICES<br>(p. 43, 52, 14, 27)  | 14 – 15 – 17 -<br>29  | 15 – 16 – 17 – 29 – 37 -<br>214  |
| <b>539</b> - M&E Etc to TELECOMMUNICATIONS<br>Business (p. 43, 8, 23)   | 14 – 17 – 29 -<br>129   | 17 – 29 - 214  |
| <b>541</b> - MV to NONRESIDENT that is shipped OUT-<br>OF-STATE by RETAILER (p. 2)  | 17  | 17   |
| <b>542</b> - RET WARRANTY or SERVICE Contract (p. 2)  | 17 - 29   | 17 - 29  |
| <b>543</b> - USGOV: Sale to MMAR for GOVT Contract<br>(p. 44, 13)   | 2 – 17  | 17   |
| <b>544</b> - TPP to NONPROFIT ORG that gives FREE<br>MEALS to NEEDY on a regular basis (p. 43, 4, 18)   | 14 – 17 - 29  | N/A  |
| <b>545</b> - TPP to QUALIFIED HEALTH CARE ORG used<br>for Health & Medical Purposes ONLY<br>(p. 32, 37, 36, 37, 49, 43, 4, 17)  | 4 – 8 – 9 – 10 –<br>11 – 14 – 17 -<br>29                            | SEE RELATED CITY<br>CODE 671 BELOW   |
| <b>546</b> - TPP/SVC to QUALIFIED HOSPITAL for ANY<br>PURPOSE (p. 32, 37, 36, 37, 49, 43, 4, 17)  | 4 – 8 – 9 – 10 –<br>11 – 14 – 17 -<br>29                            | 4 – 9 – 10 – 11 – 17 –<br>29 – 49 – 51 – 111 –<br>114 - 214 - 485  |
| <b>547</b> - USGOV: Sale by MMAR to U.S. GOVT<br>(p. 43, 13)  | 14 – 17   | 17   |
| <b>548</b> - USGOV: RETAIL Sales Allowed 50% TPT<br>Income Deduction (100% USE TAX DEDUCTION)<br>(p. 13)  | 17 - 29   | 17 - 29  |
| <b>549</b> - RET: SERVICES Provided by SELLER (p. 2, 63)  | 17 – 29   | SEE RELATED CITY<br>CODE 750 BELOW   |
| <b>550</b> - PC: SUBCONTRACTING INCOME (p. 54)  | 15  | 15   |
| <b>551</b> - TAX COLLECTED or FACTORED included in<br>Gross Receipts (p. 63)  | 2-4-5-6-7-8-9-<br>10-11-12-13-14-<br>15-17-19-25-26-<br>29-49-51-56 | 4-5-6-9-10-11-12-15-16-<br>17-18-19-20-27-29-37-<br>40-44-45-49-51-62-111-<br>114-116-144- 213- 214-<br>244- 313 - 485 |
| <b>552</b> – TPP sold to TPT Licensee for Incorporation<br>into PRIME CONTRACTING or MRRRA Project<br>(p. 44, 4, 18)  | 2 – 17 - 29   | 17 - 29  |
| <b>553</b> - M&E used in Research & Development<br>(p. 43, 10, 25)  | 14 – 17 – 29 -<br>129   | 17 – 29 - 214  |
| <b>554</b> - M&E used in HEALTHY FOREST PROJECT<br>(p. 12, 27)  | 17 - 29   | N/A  |

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| <b>555</b> - PC: HEALTHY FOREST Structure (p. 53)  | 15   | N/A  |
| <b>556</b> - PPR: 1 <sup>st</sup> Month Lease Payment Transferred to 3 <sup>rd</sup> PARTY LEASING COMPANY (p. 43)   | 14   | N/A  |
| <b>557</b> - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 55)  | 15   | 15 – 16 - 37   |
| <b>558</b> - BAD DEBT DEDUCTION<br><br>(See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)  | 2-4-5-6-7-8-9-<br>10-11-12-13-14-<br>15-17-19-25-26-<br>29-41-49-51-56 | 4-5-6-9-10-11-12-15-16-<br>17-18-19-20-27-29-37-<br>40-44-45-49-51-62-111-<br>114-116-144- 213- 214-<br>244- 313 - 485 |
| <b>559</b> - PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL (p. 43, 2, 19)   | 14 – 17 - 29   | 17 – 29 - 214  |
| <b>560</b> - PC: DEVELOPMENT FEES paid (p. 53)   | 15   | 15 – 16 - 37   |
| <b>561</b> - JOB PR: Cost of POSTAGE FREIGHT (p. 37)   | 10   | 10   |
| <b>562</b> - PC: Sale of USED MFTRD HOME (p. 50)   | 15   | 27   |
| <b>563</b> - GAS for COMPRESSOR EQUIPMENT (p. 21)  | 29 - 129   | 17 - 29  |
| <b>564</b> - RET: 3% of Income Sub to E911 Tax (p. 66)   | 912  | N/A  |
| <b>565</b> - COMPUTER DATA CENTER EQUIPMENT (p. 8, 22)   | 17 - 29  | 17 - 29  |
| <b>566</b> - FOOD ITEMS provided FREE to TRANSIENT LODGER (p. 6, 18)   | 17 - 29  | N/A  |
| <b>567</b> - RET: Sale of CASH EQUIVALENTS (p. 3, 23)  | 17 - 29  | 17 - 29  |
| <b>568</b> - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 3, 19)   | 17 – 29 – 129  | 17 - 29  |
| <b>569</b> - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.49, 3, 19)  | 11 – 17 - 29   | 11 – 17 – 29 - 62  |
| <b>570</b> – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION<br><i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i><br><br><i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i><br><i>All Other CITY BUS CODES can ONLY be used for business activities ON RESERVATIONS located within the City Limits of CAMP VERDE (CE), GLENDALE (GE) or PARKER (PK).</i> | 4 – 5 - 6 - 9<br>- 10 – 11 -<br>12 -13 - 14<br>– 15 – 17 –<br>25 - 29  | 4 - 5 - 6 - 9 - 10 -<br>11 - 12 - 15 - 16 -<br>17 - 27 - 44 - 144<br>- 213 – 214 - 313                                 |
| <b>571</b> - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 3)   | 17 – 29  | 17 - 29  |
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| <b>572</b> - TPP to QUAL COMMUNITY HEALTH CENTER<br>(p. 43, 4, 18)   | 14 – 17 - 29                   | 4 - 9 - 10 - 11 - 17 - 29 -<br>62 - 111 -114 -214 -485 |
| <b>573</b> -TPP/ PC: NONPROFIT ORG APT HOUSING for<br>Low Income Persons Over 62 (p. 43, 52, 4, 16)  | 14 – 15 – 17 -<br>29           | N/A  |
| <b>574</b> - TPP to QUALIFIED HEALTH CARE ORG for<br>handicapped children (p. 43, 4, 17)   | 14 – 17 - 29                   | 114 - 214  |
| <b>575</b> - TPP to NONPROFIT ORG for HANDICAP<br>Program (p. 43, 5, 18)   | 14 – 17 – 29                   | 17 - 29 - 114 - 214                                    |
| <b>576</b> - RAILROAD Stock Rails Signal Equipment<br>(p. 43, 10, 25)  | 14 – 17 - 29                   | 17 – 29 - 214  |
| <b>577</b> - M&E for POULTRY & EGG Production<br>(p. 43, 11, 26)   | 14 – 17 - 29                   | 17 – 29 - 214  |
| <b>578</b> - M&E for TV STATION DIGITAL BROADCAST<br>(p. 43, 11, 26)   | 14 – 17 - 29                   | 17 – 29 - 214  |
| <b>579</b> - M&E used to DRILL or EXTRACT OIL or GAS<br>for Commercial Purposes (p. 43, 10, 25)  | 14 – 17 – 29 -<br>129          | 17 – 29 - 214  |
| <b>580</b> - MV to NONRESIDENT from STATE that does<br>not provide a TAX CREDIT (p. 4)   | 17                             | N/A  |
| <b>581</b> - GROUNDWATER MEASURING DEVICES<br>(p. 43, 50, 10, 25)  | 14 – 15 – 17 -<br>29           | 15 – 16 – 17 – 29 – 37 -<br>214                        |
| <b>582</b> – ORTHODONTIC DEVICES dispensed by a<br>DENTIST (p. 8)  | 17                             | 17   |
| <b>583</b> - COMMODITIES SALE warehoused in AZ<br>(p. 5, 18)   | 17 - 29                        | N/A  |
| <b>584</b> – TPP sold to Form 5009L Subcontractor for<br>Incorporation into PRIME CONTRACTING Project<br>(p. 44, 4, 18)  | 2 – 17 - 29                    | 17 - 29  |
| <b>585</b> - M&E used for COMMERCIAL AGRICULTURE<br>Crops and Products (p. 43, 10, 25)   | 14 – 17 - 29                   | SEE CITY SPECIFIC<br>CODE 585 BELOW                    |
| <b>CITY SPECIFIC CODE:</b><br><b>585</b> - M&E used for COMMERCIAL AGRICULTURE<br>Crops and Products<br><b>CITIES:</b><br><b>BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</b> | SEE STATE<br>CODE 585<br>ABOVE | 17 – 29 - 214  |
| <b>586</b> - CLOTHING for Paper Manufacturing<br>(p. 5, 20)  | 17 - 29                        | 17 - 29  |
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| <b>587</b> - ALT FUEL to USED OIL FUEL BURNER<br>(p. 31, 7, 21)  | 4 – 17 - 29                | 4 – 17 - 29                     |
| <b>588</b> - LIQUOR by LIQUOR WHOLESALER (p. 7)  | 17                         | 17                              |
| <b>589</b> - ENVIRONMENTAL RESPONSE &<br>REMEDIATION (p. 44, 50, 4 & 7, 18 & 22)                             | 2 - 15 – 17 - 29           | 15 – 17 - 29                    |
| <b>590</b> - EYEGLASSES CONTACTS Sold on RX (p. 2, 19)   | 17 - 29                    | 17 - 29                         |
| <b>591</b> - TPP Used by SATELLITE TV-DATA<br>TRANSMISSION SERVICE (p. 43, 10, 25)                           | 14 – 17 - 29               | 17 – 29 - 214                   |
| <b>592</b> - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)  | 14 – 17 - 29               | 17 – 29 – 114 - 214             |
| <b>593</b> – PPR: RENTALS OF PERSONAL PROPERTY<br>SHIPPED & USED EXCLUSIVELY OUT-OF-STATE                    | 14                         | 214                             |
| <b>594</b> - HEARING AIDS but not batteries<br>(p. 43, 2, 19)  | 14 – 17 - 29               | 17 – 29 - 214                   |
| <b>595</b> - CLEAN ROOM for SEMICONDUCTORS<br>(p. 43, 52, 11, 26)  | 14 – 15 – 17 –<br>29 - 129 | 15 – 16 – 17 – 29 – 37 -<br>214 |
| <b>596</b> - APPLICATION SERVICES to TEST Students<br>(p. 34, 43, 7, 22)                                     | 5 – 14 – 17 - 29           | 5 – 17 – 29 - 214               |
| <b>597</b> - M&E to meet Fed & State POLLUTION Rules<br>or Regulations (p. 43, 11, 26)                       | 14 – 17 – 29 -<br>129      | 17 – 29 - 214                   |
| <b>598</b> - FUEL to HEALTHY FOREST BUSINESS (p. 7, 22)  | 17 - 29                    | N/A                             |
| <b>599</b> - M&E to PREVENT POLLUTION Farm Ranch<br>(p. 43, 52, 11, 26)                                      | 14 – 15 – 17 -<br>29       | 15 – 16 - 37                    |
| <b>600</b> - PC: Install Repair Etc of TPP that has<br>INDEPENDENT FUNCTIONAL UTILITY (p. 51)                | 15                         | 15 – 16 - 37                    |
| <b>601</b> - RET: PRECIOUS METALS and COINS (p. 3)   | 17 - 29                    | 17 - 29                         |
| <b>602</b> - MAGAZINES promote AZ TOURIST TRAVEL<br>(p. 36, 4, 20)   | 9 – 17 – 29                | 17 – 29                         |
| <b>603</b> - M&E Repair Parts HEALTHY FOREST<br>PROJECT (p. 7, 22)   | 17 - 29                    | N/A                             |
| <b>604</b> - RENEWABLE ENERGY CREDIT Sales or<br>Transfers (p. 31, 7, 22)                                    | 4 – 17 - 29                | 4 – 17 - 29                     |
| <b>605</b> - NEAT ANIMALS HORSES used for BREEDING,<br>Also LIVESTOCK POULTRY TO COMM BUS (p. 43, 9, 17, 24) | 14 – 17 - 29               | N/A                             |
| <b>606</b> - BUS or URBAN MASS TRANSIT VEHICLE<br>(p. 43, 10, 25)  | 14 – 17 – 29               | 17 – 29 – 214                   |
| <b>607</b> - ENVIRONMENTAL TECH FACILITY<br>(p. 42, 50, 12)  | 14 – 15 – 17 -<br>29       | 17 - 29                         |

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| <b>608</b> - PC: COST of 508 DED in Gross Income (p. 52)   | 15 - 315      | 15 – 16 – 37 - 315 |
| <b>609</b> - RET: FET on HEAVY TRUCK TRAILER (p. 12)   | 17            | 17                 |
| <b>611</b> - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 13, 21)                                  | 17 – 29 - 129 | 17 - 29            |
| <b>612</b> – TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 31, 47)                                | 6 – 12        | 6 - 12             |
| <b>613</b> - RET: WASTE TIRE DISPOSAL FEE (p. 14)  | 17            | 17                 |
| <b>614</b> - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 14)  | 17            | 17                 |
| <b>615</b> – TRANSPORT of PERSONS by AIR if preempted by FEDERAL LAW (p. 30)                           | 6             | N/A                |
| <b>616</b> - TRANSP: RAILROAD <i>INTERSTATE</i> (p. 30)  | 6             | 6                  |
| <b>617</b> - ELECTRICITY SENT OUT-OF-STATE (p. 31, 27)   | 4 - 29        | N/A                |
| <b>618</b> - UTIL: SOLAR CUSTOMER TRANSFERS (p. 32)  | 4             | 4                  |
| <b>619</b> - TELEC: SVCS SAT TV / DATA TRAN (p. 35)  | 5             | N/A                |
| <b>620</b> - TRANSP: RAILROAD RESALE (p. 30)   | 6             | N/A                |
| <b>621</b> - UTIL: DEVELOPMENT FEES (p. 32, 28)  | 4 - 29        | 4                  |
| <b>622</b> - PC: COST of <b>522</b> DED in Gross Income (p. 52)  | 15 – 315      | 15 – 16 – 37 - 315 |
| <b>623</b> - PC: COST of <b>523</b> DED in Gross Income (p. 52)  | 15 - 315      | 15 – 16 – 37 - 315 |
| <b>624</b> - PC: COST of <b>524</b> DED in Gross Income (p. 52)  | 15 - 315      | 15 – 16 – 37 - 315 |
| <b>625</b> - TRANSP: RAILROAD TRANSPORT of FERTILIZER (p. 31)  | 6             | N/A                |
| <b>626</b> - UTIL: INSTALLED PROP REIMBURSEMENT (p. 32, 28)  | 4 - 29        | 4                  |
| <b>627</b> - TELEC: CARRIER ACCESS CHARGES (p. 35)   | 5             | 5                  |
| <b>628</b> - PUB: ADVERTISING INCOME (p. 36)   | 9             | N/A                |
| <b>629</b> - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 40)                             | 25            | N/A                |
| <b>630</b> - JOB PR: to LIC BUS - FREE MAG NEWS (p. 37)  | 10            | N/A                |
| <b>631</b> - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 42) | 14            | N/A                |
| <b>632</b> - PC: COST of <b>532</b> DED in Gross Income (p.52)   | 15 - 315      | 15 – 16 – 37 - 315 |
| <b>633</b> - TELEC: DB SATELLITE TV SERVICES (p. 35)   | 5             | N/A                |
| <b>634</b> - COMM LEASE BETWEEN AFFILIATES (p. 38)   | 13            | 45 – 213 - 313     |
| <b>635</b> - PC: COST of <b>535</b> DED in Gross Income (p.52)   | 15 - 315      | 15 – 16 – 37 - 315 |
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| <b>NUMERICAL TPT-1 DEDUCTION CODES<br/>REVISED 10-1-2016</b> | <b>STATE BUSINESS<br/>CODES</b> | <b>CITY BUSINESS<br/>CODES</b> |
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| <b>636</b> - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 41) | 25          | N/A                     |
| <b>637</b> - JOB PR: Delivered OUT-OF-STATE (p. 37)   | 10          | N/A                     |
| <b>638</b> - COMM LS: to NONPROFIT for MLB or GOLF (p. 38)                                  | 13          | N/A                     |
| <b>639</b> - PC: COST of <b>539</b> DED in Gross Income (p.52)                              | 15 - 315    | 15 – 16 – 37 - 315      |
| <b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 30, 47, 41)                      | 6 – 12 - 25 | 6 – 12 – 44 – 144 - 244 |
| <b>641</b> - TELEC: COMMON LINE CHARGES (p. 35)   | 5           | N/A                     |
| <b>642</b> - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 39)                          | 13          | N/A                     |
| <b>643</b> - TELEC: INTERSTATE TELEC SVCS (p. 36)   | 5           | 5                       |
| <b>644</b> - PC: COST of <b>544</b> DED in Gross Income (p. 52)                             | 15 - 315    | N/A                     |
| <b>645</b> - PC: COST of <b>545</b> DED in Gross Income (p. 52)                             | 15 - 315    | N/A                     |
| <b>646</b> - PC: COST of <b>546</b> DED in Gross Income (p. 52)                             | 15 - 315    | 15 – 16 – 37 - 315      |
| <b>647</b> - COMM LS: to NONPROFIT for RODEO (p. 39)  | 13          | N/A                     |
| <b>648</b> - TR LODG: SERVICE COMMISSIONS (p. 41)   | 25          | 44 – 144 - 244          |
| <b>649</b> - TELEC: SVCS PREPAID CARD or AUTH (p.35)  | 5           | 5                       |
| <b>650</b> - COMM LS: RESIDENTIAL > 29 DAYS (p. 39)   | 13          | N/A                     |
| <b>651</b> - PPR: PHOTOS Etc for ARIZ TOURISM (p. 42)                                       | 14          | N/A                     |
| <b>652</b> - MINE: ACTUAL FREIGHT COST (p. 44)  | 2           | N/A                     |
| <b>653</b> - PC: COST of <b>553</b> DED in Gross Income (p.52)                              | 15 - 315    | 15 – 16 – 37 - 315      |
| <b>654</b> - PC: COST of <b>554</b> DED in Gross Income(p. 52)                              | 15 - 315    | N/A                     |
| <b>655</b> - COMM LS: for RELIGIOUS WORSHIP (p. 39)   | 13          | N/A                     |
| <b>656</b> - PPR:VEHICLE REG FEE REIMBURSEMNT(p.42)   | 14          | 114 - 214               |
| <b>657</b> - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 45)  | 12          | N/A                     |
| <b>658</b> - MINE: PROCESS COST - SHIPMENT Out Of State (p. 44)                             | 2           | N/A                     |
| <b>659</b> - COMM LS: ELIGIBLE TRANSPO FACILITY(p.39)                                       | 13          | N/A                     |
| <b>660</b> - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 43)                                | 14          | 214                     |
| <b>661</b> - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 46)                                    | 12          | 12                      |
| <b>662</b> - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 49, 22)        | 11 - 29     | 29                      |
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| <b>NUMERICAL</b> TPT-1 DEDUCTION CODES<br>REVISED 10-1-2016   | STATE BUSINESS<br>CODES                | CITY BUSINESS<br>CODES  |
|---|--|---|
| Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.<br>LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document. |  |   |
| <b>663</b> - PC: FURNITURE APPLIANCES not<br>incorporated into MFTRD BLDG (p. 50)   | 15                                     | 27  |
| <b>664</b> - COMM LS: AGRICULTURAL PROP between<br>FAMILY MEMBERS or LESS THAN 3 LEASES (p. 39)   | 13                                     | N/A   |
| <b>665</b> - PC: COST of <b>565</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>666</b> - AMUSE: TRAN LODGING RECREATIONAL<br>ESTABLISHMENT MEMBERSHIP FEES (p. 46)  | 12                                     | N/A   |
| <b>667</b> - PC: MILITARY REUSE ZONE PROJECTS (p. 50)   | 15                                     | N/A   |
| <b>668</b> - PC: MANUFACTURED BLDG RESALE to<br>DEALER (p. 50)  | 15                                     | 27  |
| <b>669</b> - COMM LS: PROFIT A PRENDRE (p. 39)  | 13                                     | N/A   |
| <b>670</b> - AMUSE: SALE to TRANSIENT LODGING<br>BUSINESS for RESALE (p. 47)  | 12                                     | 12  |
| <b>671</b> - CITY SALES TO QUALIFIED HEALTH CARE ORG  | SEE RELATED<br>STATE CODE<br>545 ABOVE | 4 – 9 – 10 – 11 – 17 – 29 –<br>49 – 51 – 111 - 114 - 214 -<br>485 |
| <b>672</b> - PC: COST of <b>572</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>673</b> - PC: DOMESTIC VIOLENCE SHELTER (p. 52)  | 15                                     | N/A   |
| <b>674</b> - PC: COST of <b>574</b> DED in Gross Income (p.52)  | 15 - 315                               | N/A   |
| <b>675</b> - PC: COST of <b>575</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>676</b> - PC: COST of <b>576</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>677</b> - PC: COST of <b>577</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>678</b> - PC: COST of <b>578</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>679</b> - PC: COST of <b>579</b> DED in Gross Income (p.52)  | 15 - 315                               | 15 – 16 – 37 - 315  |
| <b>680</b> - PPR: CAR RENTAL SURCHARGES (p.43)  | 14                                     | 114 - 214   |
| <b>681</b> - PC: INCOME FROM OUT-OF-STATE PROJECTS  | 15                                     | 15 – 16 - 37  |
| <b>682</b> - COMM LS: UTILITY SERVICES<br>REIMBURSEMENT (p. 40)   | 13                                     | 45 – 213 - 313  |
| <b>683</b> - PC: ENVIRONMENTALLY CONTROLLED<br>POULTRY / EGG FACILITY (p. 52)   | 15                                     | 15 – 16 - 37  |
| <b>684</b> - USE TX: CREDIT for TAX PAID to an<br>EQUIVALENT JURISDICTION (p. 16)   | 29                                     | 29  |
| <b>685</b> - PC: COST of <b>585</b> DED in Gross Income (p.52)  | 15 - 315                               | SEE CITY SPECIFIC CODE<br>685 BELOW                               |
| <b>CITY SPECIFIC CODE:</b><br><b>685</b> - PC: COST of <b>585</b> DED in Gross Income<br><b>CITIES:</b> BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.                                     | SEE STATE CODE<br>685 ABOVE            | 15 – 16 – 37 - 315  |

| <b>NUMERICAL TPT-1 DEDUCTION CODES<br/>REVISED 10-1-2016</b>  | <b>STATE BUSINESS<br/>CODES</b>                                  | <b>CITY BUSINESS<br/>CODES</b>   |
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| <b>686</b> - PC: TERMITE or PEST TREATMENT (p. 53)  | 15   | 15   |
| <b>687</b> - COMPONENT PARTS for Manufactured<br>PRODUCT for RESALE (p. 16)   | 29 - 129   | 17 - 29  |
| <b>688</b> - USE TX: ADVERTISING SUPPLEMENTS (p.17)   | 29   | N/A  |
| <b>689</b> - PC: LAWN MAINTENANCE SERVICES (p. 55)  | 15   | 15   |
| <b>690</b> - PC: DESIGN PHASE or PROFESSIONAL<br>SERVICES (p. 56)   | 15   | N/A  |
| <b>691</b> - PC: COST of <b>591</b> DED in Gross Income (p.52)  | 15 - 315   | 15 – 16 – 37 - 315   |
| <b>692</b> - USE TX: Sale to DIRECT PAY PERMIT HOLDER<br>(p. 67)  | 29   | N/A  |
| <b>693</b> - USE TX: \$200 DEDUCTION for FOREIGN<br>PURCHASES (p. 17)   | 29   | N/A  |
| <b>694</b> - PC: MANUFACTURED BLDG delivered OUT-<br>OF-STATE (p. 55)   | 15   | N/A  |
| <b>695</b> - USE TX: NONPROFIT PURCHASE from OUT OF<br>STATE AFFILIATE (p. 18)  | 29   | N/A  |
| <b>696</b> - PC: STATE UNIVERSITY RESEARCH<br>INFRASTRUCTURE PROJECT (p. 53)  | 15   | N/A  |
| <b>697</b> - PC: COST of <b>597</b> DED in Gross Income (p.52)  | 15 - 315   | 15 – 16 – 37 - 315   |
| <b>698</b> - PC: LAUNCH SITE Construction (p.52)  | 15   | N/A  |
| <b>699</b> - TPP to QUALIFYING HEALTH SCIENCES<br>EDUCATIONAL INSTITUTION (p. 36, 37, 43, 4, 18)  | 9 – 10 – 14 –<br>17 - 29   | 9 – 10 – 17 – 29 – 214   |
| <b>701</b> - TR LODG: EXEMPT AMUSEMENT or<br>TRANSPORTING (p. 41)   | 25   | 44 – 144 - 244   |
| <b>702</b> - TRANSPORTATION or AMUSEMENT Resale:<br>ARRANGED & TAXED (p. 31, 47)  | 6 - 12   | 6  |
| <b>703</b> - USE TX: MOTOR VEHICLE donated to<br>NONPROFIT or UNIVERSITY (p. 20)  | 29 - 30  | N/A  |
| <b>704</b> - TR LODG: EXEMPT SERVICES (p. 41)   | 25   | 44 – 144 - 244   |
| <b>705</b> - USE TX: RX PLAN ID CARDS / PARTS (p. 20)   | 29 - 129   | N/A  |
| <b>706</b> - PC: COST of <b>606</b> DED in Gross Income (p.52)  | 15 - 315   | 15 – 16 – 37 - 315   |
| <b>707</b> - USE TX UTIL: TPP EXEMPT under UTIL<br>CLASSIFICATION (p. 21)   | 26 – 29 - 129  | N/A  |
| <b>708</b> - VENDOR DISCOUNTS or CUSTOMER<br>RETURNS (p. 63,64)   | 2-4-5-6-7-8-9-<br>10-11-12-13-14-<br>15-17-19-25-26-<br>29-49-51 | 4-5-6-9-10-11-12-15-16-<br>17-18-19-20-27-29-37-<br>40-44-45-49-51-62-111-<br>114 - 116-144- 213- 214-<br>244- 313 - 485 |

| <b>NUMERICAL TPT-1 DEDUCTION CODES<br/>REVISED 10-1-2016</b> | <b>STATE BUSINESS<br/>CODES</b> | <b>CITY BUSINESS<br/>CODES</b> |
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| <b>709</b> - USE TX UTIL: REV Taxed under CL 004 (p. 27)  | 26 – 29            | 29                               |
| <b>710</b> - UTIL: ELECTRICITY, NAT GAS or LPG to MANUFACTURER or SMELTER (p.32, 28)  | 4 – 29 - 129       | N/A                              |
| <b>711</b> - TRADE-IN ALLOWANCE (p. 64)   | 14 – 17 - 29       | 17 – 29 - 214                    |
| <b>712</b> – PROPERTY Sold to Contractor for MRRRA Project on an INDIAN RESERVATION (p. 52, 8, 22)  | 15 - 17 – 29 - 315 | 17 – 29 - 315                    |
| <b>CITY SPECIFIC CODE:</b><br><b>713</b> - EXEMPT JOB PRINTING for LICENSED PUBLISHERS<br><b>CITIES:</b><br><b>BE.CG.CH.CD.DC.FS.GB.GE.GL.GY.HC.LH. MH.MA.ME.OR.PS.PE.PM.QZ.SC.SN.SY.TE. TN.TU.YT.</b>  | N/A                | 10                               |
| <b>CITY SPECIFIC CODE:</b><br><b>714</b> - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER<br><b>CITIES:</b><br><b>BS.BH.CG.CK.CD.CC.DH.DL.DC.EG.EL.FS.FL. FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.NO.OR. PG.PV.PK.PA.PS.PX.PM.PP.PL.QZ.SF.SA.SL. SN.ST.SV.SY.SI.SP.TL.TE.TN.TS.TU.TY.WT.YT.</b> | N/A                | 45 – 213 - 313                   |
| <b>715</b> - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 30)   | 6                  | SEE CITY SPECIFIC CODE 722 BELOW |
| <b>716</b> – RET: POSTAGE STAMPS sold at Face Value   | 17                 | 17                               |
| <b>CITY SPECIFIC CODE:</b><br><b>717</b> - EXEMPT CoinOp CLEANING MACHINES<br><b>CITIES:</b><br><b>BH.BS.BE.CA.CG.CK.DC.EL.FS.GI.GB.LH. MA.ME.NO.OR.PV.PK.PA.PX.PM.PP.SF.SC. SR.SY.TC.TN.TU.WB.WL.WS.</b>   | SEE STATE CODE 786 | 214                              |
| <b>718</b> - TR LODG: LODGING obtained at START for MORE THAN 29 Days (p. 41)   | 25                 | N/A                              |
| <b>719</b> - PC: MIXED WASTE PROCESS FACILITY (p.53)  | 15                 | N/A                              |
|   |                    |                                  |
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| <b>NUMERICAL</b> TPT-1 DEDUCTION CODES<br>REVISED 10-1-2016 | STATE BUSINESS<br>CODES | CITY BUSINESS<br>CODES |
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| <b>CITY SPECIFIC CODE:</b><br><b>720</b> - EXEMPT LIVESTOCK FEED AGRI CHEMS TO<br>COMMERCIAL BUSINESS<br><b>CITIES:</b><br><b>BH.BE.CG.CH.CV.CC.DC.GB.HC.MH.MP.ME.</b><br><b>OR.PX.PM.QZ.QC.SC.SE.SN.TC.TU.WC.WS.</b><br><b>YM.</b>       | N/A          | 17 - 29  |
| <b>CITY SPECIFIC CODE:</b><br><b>721</b> - TELEC: TAX CREDIT for FRANCHISE/LICENSE<br>FEES<br><b>CITIES:</b><br><b>AJ.BH.CE.CG.CD.CL.DL.DC.EL.GI.GE.GY.HC.</b><br><b>KN.KM.LH.LP.MH.MA.MM.PE.PX.SL.SR.SN.</b><br><b>TC.TN.WC.</b>         | N/A          | 5  |
| <b>CITY SPECIFIC CODE:</b><br><b>722</b> - EXEMPT MOTOR VEHICLE TRANSPORT FOR<br>HIRE<br><b>CITIES:</b> <b>CH.CW.ME.PX.SA.SC.SR.TE.TC.TN.WS.</b>  | N/A          | 6  |
| <b>CITY SPECIFIC CODE:</b><br><b>723</b> - UTIL: TAX CREDIT for FRANCHISE FEES<br><b>CITIES:</b><br><b>AJ.AV.BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM.</b><br><b>LH.LP.MA.PV.PK.QZ.SC.SE.SL.SR.TC.TN.WC.</b>                                      | N/A          | 4  |
| <b>724</b> - REST: GRATUITIES – TIPS distributed 100% to<br>SERVERS or SERVICE EMPLOYEES  | 11           | 11 - 111   |
| <b>725</b> - TPP Sales <u>BY</u> Nonprofit Charitable IRC<br>501(c)(3) Organization (p. 49, 2, 19)  | 11 – 17 - 29 | 11 – 17 – 29 - 111   |
| <b>CITY SPECIFIC CODE:</b><br><b>726</b> - EXEMPT TRANSACTIONS WITH<br>GOVERNMENT AGENCIES<br><b>CITIES:</b><br><b>CF.DC.EG*.FH.FD.GI*.GU.HY*.JO.KN.MM.</b><br><b>OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.</b><br><b>*[EXEMPTION RESTRICTED]</b> | N/A          | 4-5-9-10-11-12-15-<br>16-17-18-19-20-27-<br>29-37-44-45-49-<br>144-213-214-244-<br>313 - 485 |
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| <b>NUMERICAL</b> TPT-1 DEDUCTION CODES<br>REVISED 10-1-2016 | STATE BUSINESS<br>CODES | CITY BUSINESS<br>CODES |
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| <b>CITY SPECIFIC CODE:</b><br><b>727</b> - TAX MORATORIUM - REAL PROPERTY<br><u>CITIES:</u><br><b>DC.EL.TU.</b>  | N/A | 15 – 16 – 37 – 45 - 213           |
| <b>CITY SPECIFIC CODE:</b><br><b>728</b> – DAVIS MONTHAN BASE TRANSACTIONS<br><u>CITY:</u><br><b>TU.</b>   | N/A | 4 – 5 – 11 – 15 – 16 –<br>17 - 37 |
| <b>CITY SPECIFIC CODE:</b><br><b>729</b> - EXEMPT LOCAL ADVERTISING<br><u>CITIES:</u> <b>EG.GI.HB.LH.QZ.SA.SE.TC.TN.WC.</b>  | N/A | 18                                |
| <b>CITY SPECIFIC CODE:</b><br><b>730</b> - EXEMPT HEALTH DANCE SPORT FEES<br><u>CITIES:</u><br><b>AV.BS.BB.CA.CG.CD.CF.DH.DC.EL.FS.FL.FH.<br/> FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA.ME.<br/> MM.NO.OR.PG.PK.PA.PS.PX.PM.PR.PL.SA.<br/> SU.SC.SE.SL.SR.SO.ST.SY.SI.TL.TC.TN.TS.WT.<br/> WB.WL.WM.YT.YM.</b> | N/A | 12                                |
| <b>CITY SPECIFIC CODE:</b><br><b>731</b> EXEMPT GOLF COURSE GREENS FEES<br><u>CITIES:</u><br><b>BB.DC.NO.PA.SE.SN.TN.WC.</b>   | N/A | 12                                |
| <b>CITY SPECIFIC CODE:</b><br><b>732</b> - EXEMPT CONTRACTING FT HUACHUCA<br><u>CITY:</u> <b>SR</b>  | N/A | 15 – 16 - 37                      |
| <b>CITY SPECIFIC CODE:</b><br><b>733</b> - SPEC BLDR: EXEMPT COST OF LAND<br><u>CITIES:</u><br><b>DC.NO.PA.TU.WS.</b>  | N/A | 16                                |
| <b>CITY SPECIFIC CODE:</b><br><b>734</b> - SPEC BLDR: EXEMPT FAIR MKT VALUE OF<br>LAND<br><u>CITIES:</u> <b>BH.CE.DL.KM.LH.MH.PK.PM.PP.PR.PL.<br/> QZ.SF.SE.SL.TL.WC.</b>  | N/A | 16                                |

| <b>NUMERICAL</b> TPT-1 DEDUCTION CODES<br>REVISED 10-1-2016   | STATE BUSINESS<br>CODES                       | CITY BUSINESS<br>CODES |
|---|---|------------------------|
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| <b>735</b> – AMUSE: ENTRY FEES for RUN WALK SWIM<br>RIDE or similar EVENT (p. 47)   | 12  | 12                     |
| <i>CITY SPECIFIC CODE:</i><br><b>736</b> - EXEMPT NEAT etc ANIMALS to BREED<br><u>CITIES:</u><br><b>CG.CC.HC.MH.MP.PM.QC.SC.SN.TU.WC.</b>   | N/A   | 17 - 29                |
| <i>CITY SPECIFIC CODE:</i><br><b>737</b> - EXEMPT FINE ART PAINTING / SCULPTURE<br><u>CITIES:</u><br><b>BB.CA.LP.ME.OR.PR.TE.TU.</b>  | SEE CITY<br>SPECIFIC CODE<br><b>773</b> BELOW | 17 - 29                |
| <i>CITY SPECIFIC CODE:</i><br><b>738</b> - EXEMPT COLLEGE TEXTBOOK SALES<br><u>CITIES:</u><br><b>EG.MP.PM.SV.TY.</b>  | N/A   | 17 - 29                |
| <i>CITY SPECIFIC CODE:</i><br><b>739</b> - EXEMPT MFTRD ITEM USED TESTING<br><u>CITIES:</u><br><b>GE.HC.ME.OR.PS.TN.</b>  | N/A   | 17                     |
| <i>CITY SPECIFIC CODE:</i><br><b>740</b> - EXEMPT TEL SVCS BY CABLE TV SYSTEM<br><u>CITIES:</u><br><b>AJ.AV.BS.BB.CF.CW.EL.FS.GE.HY.KN.KM.LH.<br/>MM.OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.<br/>WM.</b>  | N/A   | 5                      |
| <i>CITY SPECIFIC CODE:</i><br><b>741</b> - EXEMPT UTILS to OUT-OF-CITY CUST<br><u>CITIES:</u><br><b>AJ.BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL.<br/>FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PE.<br/>PX.PM.PP.QC.SU.SC.SE.SL.SR.ST.SY.SI.SP.<br/>TC.TS.WT.WL.WM.YT.YM.</b> | N/A   | 4                      |
| <i>CITY SPECIFIC CODE:</i><br><b>742</b> - DONATION TO 501c3 CHAR ORGANIZATION<br><u>CITIES:</u><br><b>CE.CK.CC.KM.MA.MP.PG.PX.PL.QZ.QC.SC.<br/>SE.</b>   | N/A   | 29                     |
|   |   |                        |

| <b>NUMERICAL TPT-1 DEDUCTION CODES<br/>REVISED 10-1-2016</b> | <b>STATE BUSINESS<br/>CODES</b> | <b>CITY BUSINESS<br/>CODES</b> |
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| <b>CITY SPECIFIC CODE:</b><br><b>743</b> - USE TAX EXEMPT SALES TO CITY<br><b>CITIES:</b><br><b>CH.CL.EG.FH.GE.KM.LH.MP.ME.PG.PE.QZ.</b> | <b>N/A</b>                                      | <b>29</b>                                      |
| <b>744</b> – VETERANS ORG: Sales of FOOD and DRINK<br>on PREMISES (p. 48)  | <b>11</b>                                       | <b>11 - 111</b>                                |
| <b>CITY SPECIFIC CODE:</b><br><b>745</b> - EXEMPT COMMERCIAL PROP RENTS<br><b>CITIES:</b><br><b>JO.LH.OR.SV.</b>                         | <b>N/A</b>                                      | <b>45 - 213</b>                                |
| <b>746</b> - FOOD+ACCESSORIES to NONPROFIT THAT<br>PROVIDES FREE MEALS to NEEDY  | <b>N/A</b>                                      | <b>17 – 29 - 62</b>                            |
| <b>747</b> - MINING METALLURGICAL SUPPLIES   | <b>N/A</b>                                      | <b>17 – 29 - 214</b>                           |
| <b>748</b> - PROSTHETIC <i>RECOMMENDED</i> by DOCTOR   | <i>SEE STATE<br/>CODE 559<br/>ABOVE</i>         | <b>17 – 29 - 214</b>                           |
| <b>749</b> – USE TX: \$1000 DED OUT-OF-CITY PURCHASE   | <b>N/A</b>                                      | <b>29</b>                                      |
| <b>750</b> - CITY - DIRECT CUSTOMER SERVICE  | <i>SEE RELATED<br/>STATE CODE<br/>549 ABOVE</i> | <b>11 – 17 – 29 – 62 – 111<br/>- 114 - 214</b> |
| <b>751</b> - TELECOM UTIL EQUIP USED/BILLED TO CUST  | <b>N/A</b>                                      | <b>17 – 29 - 214</b>                           |
| <b>752</b> - INCOME PRODUCING CAPITAL EQUIP -<br>ANCILLARY M&E TO TREAT WASTE  | <b>N/A</b>                                      | <b>17 – 29 - 214</b>                           |
| <b>753</b> - SPEC BLDR: RECONSTRUCT - PRIOR VALUE  | <b>N/A</b>                                      | <b>16</b>                                      |
| <b>754</b> - PART IMPR PROP SOLD BY/TO SPEC BLDR   | <b>N/A</b>                                      | <b>16</b>                                      |
| <b>755</b> - RENTAL OF IRS "LOW INCOME UNIT"   | <b>N/A</b>                                      | <b>45 – 213 - 313</b>                          |
| <b>756</b> – PPR: TPP SEMI or PERMANENTLY<br>INSTALLED IN OTHER TAXING CITY  | <b>N/A</b>                                      | <b>214</b>                                     |
| <b>757</b> - NAT GAS TO PUBLIC UTIL for POWER GEN  | <b>N/A</b>                                      | <b>4</b>                                       |
| <b>758</b> – Other TAXES/FEEs Allowed by MCTC<br>SECTION 260   | <b>N/A</b>                                      | <b>5 – 17 - 29</b>                             |
| <b>759</b> - UTILITY POLES – Rentals of Space for Utility-<br>Telecom-Cable Attachments (p. 31, 34, 40, 42)                              | <b>4 - 5 - 13 - 14</b>                          | <b>4 - 5 - 213 - 214 - 313</b>                 |
| <b>760</b> - CITY - OUT-OF-CITY SALES  | <b>N/A</b>                                      | <b>10 – 17 – 49 – 62 - 116</b>                 |
|  |   |  |



| <b>NUMERICAL</b> TPT-1 DEDUCTION CODES<br>REVISED 10-1-2016 | STATE BUSINESS<br>CODES | CITY BUSINESS<br>CODES |
|---|-------------------------|------------------------|
|---|-------------------------|------------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

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|--|-----------------------------------|--|
| <b>CITY SPECIFIC CODE:</b><br><b>761</b> - PART of SINGLE ITEM SALE TAXED at 0%<br><b>CITIES:</b><br><b>GL.YM</b>  | <b>N/A</b>                        | <b>17 - 29</b>                                       |
| <b>762</b> – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. <b>48, 45, 5, 19</b> )                | <b>11 - 12 - 17 – 29</b>          | <b>11 - 12 - 17 – 29 - 111</b>                       |
| <b>763</b> - NONPROFIT ORG Sponsoring RODEO: Farm & Ranch Animals – Event & Sales (p. <b>49, 45, 5, 19</b> )       | <b>11 - 12 - 17 – 29</b>          | <b>11 - 12 - 17 – 29 - 111</b>                       |
| <b>764</b> - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. <b>46, 7, 22</b> )             | <b>12 - 17 - 29</b>               | <b>12 - 17 – 29</b>                                  |
| <b>765</b> - COMM LS: PRE 12/1/1967 Lease (p. <b>38</b> )  | <b>13</b>                         | <b>N/A</b>   |
| <b>766</b> - COMM LS: for BOARDING HORSES (p. <b>38</b> )  | <b>13</b>                         | <b>N/A</b>   |
| <b>767</b> - COMM LS: By TRADE or Industry Association I.R.S. 513(d)(3)(C) ORG (p. <b>39</b> )                     | <b>13</b>                         | <b>N/A</b>   |
| <b>768</b> - COMM LS: GOVT Owned Venue – Less than 22 Days (p. <b>39</b> )   | <b>13</b>                         | <b>N/A</b>   |
| <b>769</b> - PPR: BILLBOARD for ADVERTISING or INFO (p. <b>42</b> )  | <b>14</b>                         | <b>N/A</b>   |
| <b>770</b> - CITY - OUT-OF-STATE SALES   | <b>N/A</b>                        | <b>10 – 17 – 49 – 62 - 116</b>                       |
| <b>771</b> - PC: COST of <b>671</b> DED in Gross Income  | <b>N/A</b>                        | <b>15 – 16 – 37 - 315</b>                            |
| <b>772</b> - TRANSP: TRANSPORTATION NETWORK COMPANY’S Income or Fees or Driver’s Income (p. <b>30</b> )            | <b>6</b>                          | <b>6</b>   |
| <b>773</b> - RET - FINE ART sold by an ART GALLERY or ART AUCTION to a NONRESIDENT (p. <b>8</b> )                  | <b>17</b>                         | <b>SEE CITY SPECIFIC CODE 737 ABOVE</b>              |
| <b>CITY SPECIFIC CODE:</b><br><b>774</b> - TELEC: CREDIT for CABLE LICENSE FEES<br><b>CITY: PX.</b>                | <b>N/A</b>                        | <b>5</b>   |
| <b>777</b> - Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase                   | <b>4 - 10 - 11 - 14 - 17 - 25</b> | <b>4 - 10 – 11 - 17 - 44 – 111 - 144 - 214 - 244</b> |
| <b>778</b> - TRANSP: VEHICLE For HIRE COMPANY’S Income or Driver’s Income (p. <b>30</b> )                          | <b>6</b>                          | <b>6</b>   |
| <b>781</b> - PC: COST of <b>751</b> DED in Gross Income  | <b>N/A</b>                        | <b>15 – 16 – 37 - 315</b>                            |
| <b>782</b> - PC: COST of <b>752</b> DED in Gross Income  | <b>N/A</b>                        | <b>15 – 16 – 37 - 315</b>                            |
| <b>783</b> - UTIL / USE TAX: ELEC or NAT GAS sold to or used by an INT’L OPS CENTER in Arizona (p. <b>33, 28</b> ) | <b>4 – 29</b>                     | <b>4 – 29</b>  |

| <b>NUMERICAL TPT-1 DEDUCTION CODES</b><br><b>REVISED 10-1-2016</b> | <b>STATE BUSINESS<br/>CODES</b> | <b>CITY BUSINESS<br/>CODES</b> |
|--|---------------------------------|--------------------------------|
|--|---------------------------------|--------------------------------|

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LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

|  |          |                               |
|--|----------|-------------------------------|
| <b>784</b> - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 42)  | 14       | 214                           |
| <b>785</b> - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)  | 12 - 14  | 12 - 214                      |
| <b>786</b> - PPR: COIN-OPERATED Laundry and Car Washing Machines (p. 42)   | 14       | SEE CITY SPECIFIC<br>CODE 717 |
| <b>787</b> - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 42)  | 14       | 214                           |
| <b>788</b> – TELECOM: CREDIT for SENIOR ASSISTANCE PROGRAM DISCOUNT (Divide discount amount by combined State and County tax rate) (p. 68) | 5        | N/A                           |
| <b>799</b> - PC: COST of 699 DED in Gross Income (p.52)  | 15 - 315 | N/A                           |

### **LEGEND (Abbreviations):**

**AMUSE:** AMUSEMENT

**COMM LS:** COMMERCIAL LEASE

**DED or DEDUCT:** DEDUCTION

**FET:** FEDERAL EXCISE TAX

**JOB PR:** JOB PRINTING CLASSIFICATION

**M & E:** MACHINERY and EQUIPMENT

**MCTC:** MODEL CITY TAX CODE

**MFTG or MFTR or MFTRD BLDG:** MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

**MMAR:** MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

**MV:** MOTOR VEHICLE

**ORG:** ORGANIZATION

**PC:** PRIME CONTRACTING

**PPR:** PERSONAL PROPERTY RENTAL (CLASSIFICATION)

**PROP:** PROPERTY

**RET:** RETAIL

**RX:** PRESCRIBED

**SNAP:** SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

**SVC:** SERVICE

**TPP:** TANGIBLE PERSONAL PROPERTY

**TELECOM:** TELECOMMUNICATIONS (CLASSIFICATION)

**TR LODG or TRANS LODG:** TRANSIENT LODGING (CLASSIFICATION)

**TRANSP:** TRANSPORTING (CLASSIFICATION)

**TX:** TAX

**UTIL:** UTILITIES or UTILITIES CLASSIFICATION

**USGOV:** UNITED STATES GOVERNMENT

**NUMERICAL TPT-1 DEDUCTION CODES**  
**REVISED 10-1-2016**

STATE BUSINESS  
CODES

CITY BUSINESS  
CODES

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
 LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

**BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:**

CODE BUSINESS CATEGORY

**004 UTILITIES**  
**005 COMMUNICATIONS**  
**006 TRANSPORTING**  
**009 PUBLICATION**  
**010 JOB PRINTING**  
**011 RESTAURANTS AND BARS**  
**012 AMUSEMENT**

CODE BUSINESS CATEGORY

**015 CONTRACTING - PRIME**  
**017 RETAIL**  
**019 SEVERANCE - METALLIFEROUS MINING**  
**029 USE TAX**  
**049 JET FUEL TAX**  
**051 JET FUEL USE TAX**  
**315 MRRA AMOUNT**

**STATE ONLY BUSINESS CODES:**

CODE BUSINESS CATEGORY

**002 MINING-NONMETAL**  
**007 PRIVATE (RAIL) CAR**  
**008 PIPELINE**  
**013 COMMERCIAL LEASE**  
**014 PERSONAL PROPERTY RENTAL**  
**025 TRANSIENT LODGING**  
**026 USE TAX-UTILITIES**

CODE BUSINESS CATEGORY

**041 MUNICIPAL WATER**  
**053 RENTAL CAR SURCHARGE (MAR)**  
**055 RENTAL CAR SURCHARGE (PMA)**  
**056 JET FUEL TAX > 10 MILLION GALLONS**  
**129 USE TAX DIRECT PAYMENTS**  
**153 RENTAL CAR SURCHARGE-STADIUM (MAR)**  
**912 E911 PREPAID WIRELESS**

**CITY ONLY BUSINESS CODES:**

CODE BUSINESS CATEGORY

**016 CONSTRUCTION CONTRACTING - SPEC BUILDERS**  
**018 ADVERTISING**  
**020 TIMBERING & OTHER EXTRACTION**  
**027 MANUFACTURED BUILDINGS**  
**037 CONSTRUCTION CONTRACTING-OWNER BUILDER**  
**040 RENTAL OCCUPANCY**  
**044 HOTELS**  
**045 RESIDENTIAL RENTAL, LEASING & LICENSING FOR USE**  
**062 RETAIL SALES-FOOD FOR HOME CONSUMPTION**

CODE BUSINESS CATEGORY

**111 RESTAURANTS AND BARS (ADDITIONAL TAX)**  
**116 FEED AT WHOLESALE**  
**144 HOTEL/MOTEL (ADDITIONAL TAX)**  
**213 COMMERCIAL RENTAL, LEASING & LICENSE FOR USE**  
**214 RENTAL, LEASING & LICENSING FOR USE OF TPP**  
**244 LODGING-EXTENDED STAY**  
**313 COMMERCIAL LEASE (Additional Tax)**  
**485 WASTEWATER UTILITY SERVICES**

**NUMERICAL TPT-1 DEDUCTION CODES****REVISED 10-1-2016**STATE BUSINESS  
CODES

CITY BUSINESS CODES

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.

LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

**SPECIAL CITY RETAIL and USE TAX BUSINESS CODES:**

The following City Business Codes that provide special tax rates, have been adopted by a limited number of cities. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

**\*FOR CITIES IN WHICH TWO TAX RATES (BUSINESS CODES) APPLY TO A SALE (I.E. REGULAR RETAIL OR USE CODE AND "PORTION" CODE), DEDUCTION CODE AMOUNTS MUST BE *PRORATED*. FOR SALES OR PURCHASES THAT ARE COMPLETELY EXEMPT FROM TAX, REPORT THE SALE OR PURCHASE UNDER BUSINESS CODES 017 (RETAIL) OR 029 (USE TAX) AND DEDUCT THE ENTIRE AMOUNT USING THE APPROPRIATE DEDUCTION CODE – DO NOT REPORT EXEMPT SALES UNDER SPECIAL CODES BELOW.**

| CODE | DESCRIPTION                                      | CITIES                           |
|------|--|----------------------------------|
| 157  | RETAIL SALES (SINGLE ITEM OVER \$1,000)          | EG                               |
| 159  | USE TAX (SINGLE ITEM OVER \$1,000)               | EG                               |
| 307  | RETAIL SALES (SINGLE ITEM OVER \$1,999.99)       | BE                               |
| *297 | RETAIL SALE (SINGLE ITEM PORTION OVER \$2,000)   | AJ                               |
| *299 | USE TAX (SINGLE ITEM PORTION OVER \$2,000)       | AJ                               |
| *337 | RETAIL SALES (SINGLE ITEM PORTION OVER \$6,000)  | EL                               |
| *339 | USE TAX (SINGLE ITEM PORTION OVER \$6,000)       | EL                               |
| *357 | RETAIL SALES (SINGLE ITEM PORTION OVER \$5,000)  | CG - PP - TN                     |
| *367 | RETAIL SALES (SINGLE ITEM PORTION OVER \$10,000) | PX - QZ                          |
| *369 | USE TAX (SINGLE ITEM PORTION OVER \$10,000)      | PX - QZ                          |
| *377 | RETAIL SALES (SINGLE ITEM PORTION OVER \$9,999)  | CF                               |
| *387 | RETAIL SALES (SINGLE ITEM PORTION OVER \$3,000)  | PG                               |
| *389 | USE TAX (SINGLE ITEM PORTION OVER \$3,000)       | PG                               |
| *397 | RETAIL SALES (SINGLE ITEM PORTION OVER \$1,000)  | SV                               |
| *407 | RETAIL SALES (SINGLE ITEM PORTION OVER \$500)    | SI                               |
| 417  | RETAIL SALES (SINGLE ITEM OVER \$1,250)          | WC                               |
| *467 | RETAIL (SINGLE ITEM PORTION OVER \$2,500)        | PK - SU                          |
| *469 | USE TAX (SINGLE ITEM PORTION OVER \$2,500)       | SU                               |
| 717  | RETAIL SALES (SINGLE ITEM OVER \$5,000)          | AV - BS – GE - GY - SF - TC - WB |
| 729  | USE TAX (SINGLE ITEM OVER \$5,000)               | GY - SF                          |
| 917  | RETAIL SALES (SINGLE ITEM OVER \$10,000)         | C L                              |
| 929  | USE TAX (SINGLE ITEM OVER \$10,000)              | C L                              |